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Robert M. Kowalek
Manager - Environmental Affairs

RESOURCE APPLICATIONS, INC.
1000 Cambridge Square Ste. D
Alpharetta, GA 30201

April 13, 1989

RECEIVED
4/19/89

Mr. Edward Kowalski
Assistant Regional Counsel
Solid Waste & Emergency Response Branch
U.S. EPA
230 South Dearborn Street
Chicago, Illinois 60604

Re: Glidden/U.S. Scrap Site

Dear Mr. Kowalski:

The Glidden Company ("Glidden") has received the U.S. Scrap notice letter dated March 17, 1989 demanding reimbursement of approximately \$1.5 million for allegedly incurred CERCLA response costs. Based on a diligent record search and interviews with employees knowledgeable of the waste management practices of The Glidden Coating & Resins Division of SCM Corporation during the alleged period of disposal at U.S. Scrap, Glidden is unable to establish any nexus to the above site.

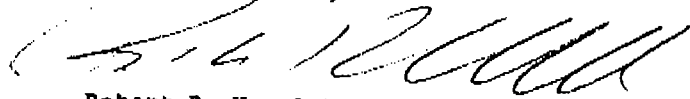
Glidden is aware that the U.S. EPA has obtained sworn statements from Mr. Martell, who disposed of material at the site, whereby he claims that Glidden was his customer during the relevant time period. Glidden believes Mr. Martell's statements are incorrect. The same can be said for Mr. Martell's associates, former truck drivers, etc., who may also have given deposition testimony. For the foregoing reasons, Glidden cannot assume responsibility, nor can it consent to reimburse the U.S. EPA for its expended response costs.

Glidden's policy has been, and will remain, to cooperate with the government in CERCLA matters where there is a substantial possibility of involvement. Indeed, Glidden has contributed to numerous CERCLA matters notwithstanding doubt as to Glidden's involvement at those sites. In this particular site, however, the information upon which the U.S. EPA relies is far too tenuous to allow Glidden's participation.

Mr. Edward Kowalski
April 14, 1989
Page - 2 -

Notwithstanding the foregoing, Glidden will continue to monitor developments in this matter. Glidden would consider a contribution to a group response as a de minimis PRP upon reasonable terms.

Very truly yours,



Robert R. Kovalak
Manager - Environmental Affairs

/s

cc: Pamela Nehring, Esq.
Mr. Victor Hyatt
Thomas J. Puette, Esq.
Andrew H. Perellis, Esq.
Larry Espel, Esq.